Public Law 196

CHAPTER 329

August 5, 1953 [H. R. 5303]

53 Stat. 187. 26 USC 1606.

insurance.

Seamen. Unemployment

AN ACT

To amend sections 1606 and 1607 of the Internal Revenue Code in order to permit unemployment insurance coverage under State unemployment compensation laws for seamen employed on certain vessels operated by the United States,

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1606 of the Internal Revenue Code is hereby amended by adding at the

end thereof the following new subsections:

"(g) The permission granted by subsection (f) of this section shall apply in the same manner and under the same conditions (including the obligation to comply with all requirements of State unemployment compensation laws) to general agents of the Secretary of Commerce with respect to service performed on or after July 1, 1953, by officers and members of the crew on or in connection with American vessels (1) owned by or bareboat chartered to the United States, and (2) whose business is conducted by such general agents. As to any such vessel, the State permitted to require contributions on account of such service shall be the State to which the general agent would make contributions if the vessel were operated for his own account. Such general agents are designated, for this purpose, instrumentalities of the United States not wholly owned by it and shall not be exempt from the tax imposed by section 1600. The permission granted by this subsection is subject to the same conditions and limitations as are imposed in subsection (f) of this section, except that clause (2) of the second sentence of subsection (b) of this section shall apply.

"(h) Any State may, as to service performed on or after July 1, 1953, and on account of which contributions are made pursuant to subsection (g) of this section, (1) require contributions from persons performing such service under its unemployment compensation law or temporary disability insurance law administered in connection therewith, and (2) require general agents of the Secretary of Commerce to make contributions under such temporary disability insurance law and to make such deductions from wages or remuneration as are required by such unemployment compensation or temporary disability

insurance law.

"(i) Each general agent of the Secretary of Commerce making contributions pursuant to subsection (g) or (h) of this section shall, for the purposes of such subsections, be considered a legal entity in his capacity as an instrumentality of the United States, separate and distinct from his identity as a person employing individuals on his own account."

SEC. 2. Section 1607 of the Internal Revenue Code is hereby amended

by adding at the end thereof the following new subsection:

"(o) Notwithstanding the provisions of subsection (c) (6) of this section, service performed on or after July 1, 1953, by officers and members of the crew of a vessel which would otherwise be included as employment under subsection (c) of this section shall not be excluded by reason of the fact that it is performed on or in connection with an American vessel (1) owned by or bareboat chartered to the United States and (2) whose business is conducted by a general agent of the Secretary of Commerce. For the purposes of this subchapter, each such general agent shall be considered a legal entity in his capacity as such general agent, separate and distinct from his identity as a person employing individuals on his own account, and the officers and members of the crew of such an American vessel whose business is conducted by a general agent of the Secretary of Commerce shall be deemed to be performing services for such general agent rather

53 Stat. 187. 26 USC 1607.

than the United States. Each such general agent who in his capacity as such is an employer within the meaning of subsection (a) of this section shall be subject to all the requirements imposed upon an employer under this subchapter with respect to service which constitutes employment by reason of this subsection."

SEC. 3. Nothing in the amendments made by this Act shall be construed as constituting officers and members of the crew of American vessels (1) owned by or bareboat chartered to the United States and (2) whose business is conducted by general agents of the Secretary of Commerce employees of such general agents except for the purposes of State unemployment compensation and temporary disability insurance laws and the Federal Unemployment Tax Act.

SEC. 4. This Act shall take effect as of July 1, 1953.

Approved August 5, 1953.

53 Stat. 183. 26 USC 1611.

Public Law 197

CHAPTER 330

AN ACT

Amending the Legislative Reorganization Act of 1946 to provide for the appointment of persons to exercise temporarily the duties of certain offices of the House of Representatives.

August 5, 1953 [H. R. 6571]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Legislative Reorganization Act of 1946, as amended, is amended by adding after

section 207 the following new section:

Approved August 5, 1953.

"Sec. 208. (a) In case of a vacancy, from whatever cause, in the office of Clerk, Sergeant at Arms, Doorkeeper, Postmaster, or Chaplain, of the House of Representatives, or in case of the incapacity or inability of the incumbent of any such office to perform the duties thereof, the Speaker of the House of Representatives may appoint a person to act as, and to exercise temporarily the duties of, Clerk, Sergeant at Arms, Doorkeeper, Postmaster, or Chaplain, as the case may be, until a person is chosen by the House of Representatives and duly qualifies as Clerk, Sergeant at Arms, Doorkeeper, Postmaster, or Chaplain, as the case may be, or until the termination of the incapacity or inability of the incumbent.

"(b) Any person appointed pursuant to this section shall exercise all the duties, shall have all the powers, and shall be subject to all the requirements and limitations applicable with respect to one chosen by the House of Representatives to fill the office involved; but nothing in this section shall be held to amend, repeal, or otherwise affect section 7 of the Legislative Branch Appropriation Act, 1943 (2 U. S. C.,

sec. 75a).

"(c) Any person appointed pursuant to this section shall be paid the compensation which he would receive if he were chosen by the House of Representatives to fill the office involved, unless such person is concurrently serving in any office or position the compensation for which is paid from the funds of the United States, in which case he shall receive no compensation for services rendered pursuant to his appointment under this section, and his compensation for performing the duties of such office other than the one to which he is appointed pursuant to this section shall be in full discharge for all services he performs for the United States while serving in such dual capacity."

60 Stat. 812. 2 USC 72a note.

House of Representatives. Certain temporary appoint-ments.

56 Stat. 350.

Compensation.